

Identity Verification Form

IDENTITY VERIFICATION SUPPLEMENT

INDIVIDUALS

Please complete **Individual Profile (Page 2)**. If the investment is to be registered under more than one person's name, please complete Appendix 1 for each individual.

ENTITIES

Please indicate type of organization and complete applicable form, and attach list of authorised signatories.

| | |
|---------------------------------------|---------|
| Companies | Page 5 |
| Partnerships | Page 7 |
| Limited Liability Company | Page 9 |
| Collective Investment Schemes | Page 11 |
| Trusts | Page 13 |
| Pension | Page 15 |
| Charitable Institutions and Societies | Page 17 |
| Public bodies | Page 19 |
| Schools, Colleges and Universities | Page 21 |
| Nominees | Page 23 |

The information provided in this Supplement to the Subscription Agreement forms part of the subscription documents executed by the Subscriber. The Fund and the Administrator reserves the right to request such additional information as is necessary to verify the identity of the Subscriber. The Fund may refuse to accept any application to subscribe if a prospective Subscriber delays in producing or fails to produce any information required for the purpose of verification and, in that event, any funds received will be returned without interest to the account from which the moneys were originally debited. If you are unable for any reason to provide a listed document, contact the Administrator for guidance. If the Subscriber has any questions with regards to required documentation, please contact the Administrator at +1 345 914-1000 for further guidance.

Identity Verification Form

INDIVIDUAL PROFILE

| | | | | | |
|--------------------|-------------------------|----------------------|-------------------|-------------------|--|
| Last Name | | | First Name | | |
| | | | | | |
| Nationality | Country of Birth | Date of Birth | Language | Profession | |
| | | | | | |

Legal domicile (Please provide exact **residential** address for tax reporting purposes - no P.O. boxes)

| |
|--|
| |
|--|

Contact Details

| | | | | |
|-------------|---------------|-----------------|------------|---------------|
| Home | Office | Cellular | Fax | e-mail |
| | | | | |

Employer (if applicable) & Nature of Business

If retired please state this but also note your previous Employer & nature of business that provided your main Source of Wealth as below.

| |
|--|
| |
|--|

Source of Wealth (what transaction or business has generated the funds for this investment e.g. inheritance, sale of business, \$XX annual salary, etc.)

| |
|--|
| |
|--|

Political Connections (please circle appropriate answer) **YES / NO**

A political connection means any important public positions which any beneficial owner/director or any person clearly related to any beneficial owner/director may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders, etc... Please list any such connections below.

| |
|--|
| |
|--|

Signature: _____

Name: _____

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR COMPANIES *

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s)

of _____ is/are:

[Name of company]

| Beneficial Owner(s)* | Director(s) |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

** Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.*

General Nature of the Company's operations

Source of Funds

Identity Verification Form

Political Connections (please circle appropriate answer) YES/NO

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Bearer Share Company (please circle appropriate answer) YES/NO

A Bearer share company is one where the shares are not registered and may be transferable between parties. If you have answered Yes, please contact the Administrator immediately. Further information is required.

Note: registers must be issued and signed by a company's corporate secretary, officer of registered office, or lawyer.

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Certificate of Incorporation and/Local equivalent and/or Memorandum and Articles of Association/Local equivalent
- Certificate of good standing/ Equivalent if available if available and company is older than 1 year.
- Register of Owners and Directors or Extract of Companies Register listing shareholders, or latest independently audited annual reports listing shareholders
- CDD for 2 Directors or at least one director and on Authorised Signatory (asper requirements for Individuals with the exception of Tax IDs)
- Certified true copy or original of Authorised Signatory List
- Source of funds: Bank details in subscription documents must be verified with swift messages or equivalent
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR PARTNERSHIPS

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:
[Name of partnership]

| Beneficial Owner(s)* | Director(s) |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

* Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.

General Nature of the Partnership's operations

Source of Funds

Political Connections (please circle appropriate answer) **YES/NO**

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Identity Verification Form

Bearer Share Company (please circle appropriate answer) YES/NO

A Bearer share company is one where the shares are not registered and may be transferable between parties. If you have answered Yes, please contact the Administrator immediately. Further information is required.

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Certificate of Partnership/registration/Limited Partnership Agreement (LPA)
- Register of Partners, if not available in LPA Agreement or Extract from Companies Register listing the GP/Partners/Shareholders, or latest independently audited annual report (no older than 2 years) listing the GP/Partners/Shareholders
- Extract from Companies Register containing (names and addresses) of owners (Natural Persons)>10%
- CDD for the GP (Natural Person) >10% (as per requirements for Individuals with the exception of Tax ID)
- CDD for Authorised Signatory (as per requirements for Individuals with the exception of Tax ID)
- Certified true copy or original of Authorised Signatory List or signing powers listed in the LPA
- Source of funds: Bank details in subscription documents must be verified with swift messages or equivalent
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR LIMITED LIABILITY COMPANY (LLC)

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:
[Name of LLC]

| Beneficial Owner(s)* | Managing Member(s) |
|--|---|
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

* Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.

General Nature of the Partnership's operations

Source of Funds

Identity Verification Form

Political Connections (please circle appropriate answer) YES/NO

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Bearer Share Company (please circle appropriate answer) YES/NO

A Bearer share company is one where the shares are not registered and may be transferable between parties. If you have answered Yes, please contact the Administrator immediately. Further information is required.

Signature: _____ Name: _____

Title: _____ Date: _____

Signature: _____ Name: _____

Title: _____ Date: _____

Documents to supply

- Certificate of Formation/Registration /Equivalent
- Limited Liability Company agreement/Operating Agreement
- Register of Managing Members, if not available in LLC Agreement or Extract from Members/Shareholders Register
- CDD for the Managing Members as per CDD for Individual
- CDD for Authorised signatories as per CDD for Individual
- Extracts from Companies Register containing details (names and addresses) of Owners (Natural Persons) $\geq 10\%$
- Certified true copy or original of Authorised Signatory List or signing powers listed in the LLC
- Source of funds: Bank details in subscription documents must be verified with swift messages or equivalent
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR COLLECTIVE INVESTMENT SCHEME

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:

[Name of CIS]

| Beneficial Owner(s)* | Director(s) |
|--|---|
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

** Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.*

General Nature of the Partnership's operations

Source of Funds

Identity Verification Form

Political Connections (please circle appropriate answer) YES/NO

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Bearer Share Company (please circle appropriate answer) YES/NO

A Bearer share company is one where the shares are not registered and may be transferable between parties. If you have answered Yes, please contact the Administrator immediately. Further information is required.

Signature: _____ Name: _____
Title: _____ Date: _____

Signature: _____ Name: _____
Title: _____ Date: _____

Documents to supply

- Prospectus, if not available, Extracts from Companies Registrars of latest independently audited annual report (no older than 2 years), listing the name and addresses of Fund/Investment Manager and Fund Administrator/Entity that carries our AML checks on Investors
- Certificate of Incorporation or Extract from Companies Register or latest independently audited annual report (no older than 2 years) including CIS's details of address and name of Confirmation/Proof of regulation (including CIS's details of address and name)
- AML letter from the administrator (if regulated)
- Register/List of Directors/Extracts from Companies Registrars or latest independently audited annual report (no older than 2 years)
- Certified true copy or original of Authorised Signatory List
- Certified true copy or original of Investors/Letter from the Administrator/Entity that carries our AML checks on behalf of CIS listing Investors (Natural Persons) holding >10%. Not required if Administrator / Entity that carries out AML is regulated
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR A TRUST

Subscriber Name: _____

Country of Incorporation: _____ Date of Incorporation: _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the Trustee(s)/Settlor(s)/Beneficiaries of _____
is/are: (Name of Trust)

Trustee*

Name/Entity:

Date of Birth (if applicable):

If Law Firm, name of MLRO:

If the Trustee is a Financial Institution please complete the AML Comfort Letter for Financial Intermediaries (Page xxx).

Beneficiaries *

Name:

Date of Birth/Incorporation/Establishment:

Place of Birth/Incorporation/Establishment:

Nationality (if different for individuals):

Occupation/Business:

Source of Wealth:

Name:

Date of Birth/Incorporation/Establishment:

Place of Birth/Incorporation/Establishment:

Nationality (if different for individuals):

Occupation/Business:

Source of Wealth:

Settlor(s) *

Name:

Date of Birth/Incorporation/Establishment:

Place of Birth/Incorporation/Establishment:

Nationality (if different for individuals):

Occupation/Business:

Source of Wealth:

* If the Beneficiary/Settlor/Trustee is an entity, please identify all beneficial owners on Schedule 1 below. Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on Schedule 1 below.

Identity Verification Form

Protector or Controller (if applicable)

Name:

Date of Birth/Incorporation/Establishment:

Place of Birth/Incorporation/Establishment:

Nationality (if different for individuals):

Occupation/Business

General Nature of the Trust (e.g. family trust, pension trust, charitable trust etc.)

Political Connections (please circle appropriate answer) YES / NO

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

Name:

Political Connection:

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Trust Deed and any amendments or equivalent legal form of foundation document (Trust deed should include the details of trustees/protector/settlor/controllers and beneficiaries, as well as the nature of purpose of the trust)
- A written summary/letter provided by the Trustees to identify trustees/protector/controllers and beneficiaries and the nature and purpose of the Trust
- CDD for the Trustee(s) (Natural Person) (as per requirements for Individuals with the exception of Tax ID)
- CDD for the Settlor (Natural Person) (as per requirements for Individuals with the exception of Tax ID)
- CDD for the Authorised Signatory (as per requirements for Individuals with the exception of Tax ID)
- Certified true copy of Authorised signatory list
- FATCA/CRS Self Certification (pages 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR PENSION

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:
[Name of Pension]

| Beneficial Owner(s)* | Director(s)/Trustees/Board Members/Governors |
|--|---|
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Last Name: First Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

** Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.*

Source of Funds

Political Connections (please circle appropriate answer) **YES/NO**

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Identity Verification Form

General Nature of the Pension

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Proof/Letter of Registration (e.g issued by Pensions Board or Tax authority) which should include names and addresses of Trustees/Controllers or Extracts from Companies Registrars or latest independently audited annual report (no older than 2 years)
- CDD for controllers (Natural persons as per CDD for Individual)
- CDD for beneficiary where the scheme is for a specific individual.
- Certified true copy or original of Authorised Signatory List
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR CHARITABLE INSTITUTIONS AND SOCIETIES

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:
[Name of charitable inst.]

| Beneficial Owner(s)* | Controlling Principal/Trustees and Authorised signatories |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

* Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.

Source of Funds

Political Connections (please circle appropriate answer) **YES/NO**

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold these positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Identity Verification Form

General Nature of the institution or society

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Proof of registration of a relevant Charities Register
- Constitutional/Formation documents/Equivalent with details of principal business address of activities and country of establishment, Trustees and beneficiaries/Classes of beneficiaries as well as purpose and Nature of funding.
- CDD for Trustees (Natural Persons with >10% as per CDD for Individual)
- Certified true copy or original of Authorised Signatory List
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR PUBLIC BODIES

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:

[Name of public body]

| Beneficial Owner(s)* | Officials and Authorised Signatories |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

** Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.*

Source of Funds

Political Connections (please circle appropriate answer) **YES/NO**

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold these positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Identity Verification Form

General Nature of the public body

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Document evidencing the existence of Public Body (home state authority and its nature of relationship with Public Body if not available online) or Extract of background Information from Public Body website or latest independently audited annual report (no older than 2 years)
- Certified true copy or original of Authorised Signatory List
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR SCHOOLS, COLLEGES, UNIVERSITIES

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s) of _____ is/are:
[Name of school]

| Beneficial Owner(s)* | Officials /Authorised Signatories/Beneficiaries |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

* Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.

Source of Funds

Political Connections (please circle appropriate answer) **YES/NO**

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold these positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Identity Verification Form

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Formation documents of Registration evidencing the existence of School/College/Institution or Extract from School Registrar or Extract Background Information from Public Body website or latest independently audited annual report (no older than 2 years) listing the principals.
- CDD for Principal(s) and Authorized Signatory (at least one Public Body Official and one Authorized Signatory) as per CDD for Individual.
- Certified true copy or original of Authorised Signatory List
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

IDENTIFICATION INFORMATION FORM FOR NOMINEES

Subscriber Name: _____

Country of Incorporation: _____ **Date of Incorporation:** _____

Official Registration number, if applicable: _____

Registered address: _____

The undersigned hereby declare(s) that the beneficial owner(s) and director(s)/trustee(s)/general partner(s)

of _____ is/are:

[Name of company]

| Beneficial Owner(s)* | Director(s) |
|--|---|
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |
| Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: Source of Wealth: | Name: Date of Birth/Incorporation/Establishment: Place of Birth/Incorporation/Establishment: Nationality (if different for individuals): Occupation/Business: |

* Please identify all individuals and entities that have ownership greater than 10%. If you require more space, please provide the same information on a separate sheet. For all entities greater than 10% ownership, please identify the natural persons that have ownership greater than 10% of that entity on a separate sheet.

General Nature of the Company's operations

Source of Funds

Identity Verification Form

Political Connections (please circle appropriate answer) YES/NO

A political connection means any important public positions which any **beneficial owner/director or any person clearly related to any beneficial owner/director** may hold. These positions may include, but are not limited to, heads of state, ministers and deputy ministers, influential public or governmental officials, senior officials in major political parties, judges, military commanders etc. Please list any such connections below.

| | |
|-------|-----------------------|
| Name: | Political connection: |
|-------|-----------------------|

Bearer Share Company (please circle appropriate answer) YES/NO

A Bearer share company is one where the shares are not registered and may be transferable between parties. If you have answered Yes, please contact the Administrator immediately. Further information is required.

Note: registers must be issued and signed by a company's corporate secretary, officer of registered office, or lawyer.

Signature: _____

Name: _____

Title: _____

Date: _____

Signature: _____

Name: _____

Title: _____

Date: _____

Documents to supply

- Certificate of Incorporation and/Local equivalent and/or Memorandum and Articles of Association/Local equivalent
- Certificate of good standing/ Equivalent if available if available and company is older than 1 year.
- Register of Owners and Directors or Extract of Companies Register listing shareholders, or latest independently audited annual reports listing shareholders
- CDD for 2 Directors or at least one director and on Authorised Signatory (asper requirements for Individuals with the exception of Tax IDs)
- Certified true copy or original of Authorised Signatory List
- FATCA/CRS Self Certification (page 25 to 38)

Identity Verification Form

AML LETTER OF COMFORT FOR DESIGNATED BODIES ACTING AS NOMINEE/ON THEIR OWN ACCOUNT

To be completed on headed paper

To: **[Enter the full legal name and address of the relevant MAFS office]**

Date:

Regarding: **[Investor Name and Account Designation]**

Dear Sir or Madam;

We confirm that **[insert Entity name]** is authorised/licensed as **[description]** by the **[regulatory body]** under **[relevant legislation]** and that our registered office is located at **[insert address]**.

We confirm that we are subject to regulations and legislation, being namely **[insert relevant legislation]** which we confirm are consistent with the Financial Action Task Force's recommendations. We confirm that we have established anti-money laundering and counter-terrorist financing policies and procedures to ensure compliance with the regulations and legislation listed above.

We confirm that we have conducted customer due diligence by means of identifying and verifying our investors and their beneficial owners, as required, in accordance with the relevant regulations and legislation, including the provisions referred to above.

In addition, we confirm that training programs we have in place to ensure staff are aware of their obligations under the regulations and legislation including the prevention, detection and reporting of suspicious transactions. We will inform you immediately if we become aware of our investors engaging in activities which lead us to believe that such investor(s) is involved in money laundering or financing of terrorism, subject to such disclosure not being prohibited under regulatory requirements.

We confirm that we have implemented and maintain risk management systems, controls and procedures to identify political exposed persons ("PEP"). We confirm that we have performed and will continue to perform Enhanced Due Diligence on investors deemed to be High Risk and/or where a beneficial owner or controller has been identified as a PEP. We confirm that the investors are not shell banks or acting on behalf of a shell banks as defined by the US Patriot Act, 2001.

We confirm that none of our investors, persons controlling or controlled by investors, or their beneficial owners is named on a list of prohibited persons, countries, territories, maintained by the US Treasury Department's Office of Foreign Assets Control (OFAC) and on any other sanctions lists that are released by the United Nations, the European Union or relevant jurisdiction. We confirm that we will conduct continuous sanctions monitoring and will take the steps prescribed in relevant legislation in the event of a sanctions hit being identified.

We confirm that we will retain all relevant due diligence documentation and transactions records of our investors for six years after the business relationship ends. We agree to provide you promptly upon request, unless prohibited by law, all information or documentation necessary (including all identification documentation) to comply with applicable Anti- Money Laundering and Terrorist Financing laws and regulations.

Yours sincerely,

.....

Name:

Authorised Signer:

Identity Verification Form

FATCA – CRS INDIVIDUAL SELF-CERTIFICATION

Instructions for completion

We are obliged under the Tax Information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOI"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Islands Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOI classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to accompanying guidelines for completion or contact your tax advisor.

Section 1: Account Holder Identification

Account Holder Name

Date of Birth (dd/mm/yyyy)

Country of Birth

Permanent Residence Address:

Number & Street City/Town

State/Province/County Post Code Country

Mailing address (if different from above):

Number & Street City/Town

State/Province/County Post Code Country

Section 2: Declaration of U.S. Citizenship or U.S. Residence for Tax purposes

Please tick either (a) or (b) or (c) and complete as appropriate.

(a) I confirm that I am a U.S. citizen and/or resident in the U.S. for tax purposes (green card holder or resident under the substantial presence test) and my U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____.

(b) I confirm that I was born in the U.S. (or a U.S. territory) but am no longer a U.S. citizen as I have voluntarily surrendered my citizenship as evidenced by the attached documents.

(c) I confirm that I am not a U.S. citizen or resident in the U.S. for tax purposes.

Complete section 3 if you have non-U.S. tax residencies.

Section 3: Declaration of Tax Residency (other than U.S.)

I hereby confirm that I am, for tax purposes, resident in the following countries (indicate the tax reference number type and number applicable in each country).

Identity Verification Form

| Country/countries of tax residency | Tax reference number type | Tax reference number |
|------------------------------------|---------------------------|----------------------|
| | | |
| | | |
| | | |

Section 4: Declaration and Undertakings

I declare that the information provided in this form is, to the best of my knowledge and belief, accurate and complete. I undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I hereby consent to the recipient sharing this information with the relevant tax information authorities.

Signature: _____

Date: (dd/mm/yyyy): _____

Identity Verification Form

FATCA – CRS ENTITY SELF CERTIFICATION

Instructions for completion

We are obliged under the Tax information Authority Law, the Regulations, and Guidance Notes made pursuant to that Law, and treaties and intergovernmental agreements entered into by the Cayman Islands in relation to the automatic exchange of information for tax matters (collectively "AEOL"), to collect certain information about each account holder's tax status. Please complete the sections below as directed and provide any additional information that is requested. Please note that we may be obliged to share this information with relevant tax authorities. Terms referenced in this Form shall have the same meaning as applicable under the relevant Cayman Islands Regulations, Guidance Notes or international agreements.

If any of the information below regarding your tax residence or AEOL classification changes in the future, please ensure you advise us of these changes promptly. If you have any questions about how to complete this form, please refer to accompanying guidelines for completion or contact your tax advisor. See exhibit A for definitions of FATCA classification

PART I: General

Section 1: Account Holder Identification

Legal Name of Entity/Branch

Country of incorporation/organisation

Current Residence or Registered Address:

Number & Street

City/Town

State/Province/County

Post Code

Country

Mailing address (if different from above):

Number & Street

City/Town

State/Province/County

Post Code

Country

Identity Verification Form

PART II: US IGA

Section 2: U.S. Persons

Please tick and complete as appropriate.

- (a) The entity is a *Specified U.S. Person* and the entity's U.S. federal taxpayer identifying number (U.S. TIN) is as follows: _____.
- (b) The entity is a U.S. Person that is not a Specified U.S. Person. Indicate exemption¹ _____.

If the entity is not a U.S. person, please also complete Section 3.

Section 3: US FATCA Classification for all Non United States Entities

Please complete this section if the entity is **not** a U.S. Tax Resident

3.1 If the entity is a *Registered Financial Institution*, please tick one of the below categories, and provide the entity's FATCA GIIN at 3.1.1.

- (a) Reportable Model 1 FFI
- (b) Registered Deemed Compliant Foreign Financial Institution (other than a reporting Model 1 FFI, sponsored FFI, or non-reporting IGA FFI)
- (c) Reporting Model 2 FFI
- (c) Participating Foreign Financial Institution

3.1.1 Please provide your *Global Intermediary Identification number (GIIN)*: _____
(if registration in progress indicate so)

3.2 If the entity is a *Financial Institution but unable to provide a GIIN or has a sponsored Entity GIIN*, please complete one of the below categories:

- (a) The Entity is a Sponsored Financial Institution (sponsored by another entity that has registered as a Sponsoring Entity) and (select one):
- i. Has no US reportable accounts, is a sponsored FI in a Model 1 IGA jurisdiction and therefore not required to obtain a sponsored Entity GIIN. Please provide the Sponsoring Entity's name and GIIN.
Sponsoring Entity's Name: _____
Sponsoring Entity's GIIN: _____
- ii. Its Sponsor has obtained a Sponsored Entity GIIN on its behalf.
Sponsoring Entity's Name: _____
Sponsoring Entity's GIIN: _____
Sponsored Entity's GIIN: _____
- (b) The Entity is a Trustee Documented Trust. Please provide your Trustee's name and GIIN.
Trustee's Name: _____ Trustee's GIIN: _____
- (c) The Entity is a Certified Deemed Compliant, or otherwise Non-Reporting, Foreign Financial Institution (including a Foreign Financial Institution deemed compliant under Annex II of an IGA, except for a Trustee Documented Trust or Sponsored Financial Institution). Indicate exemption: _____
- (d) The Entity is a Non-Participating Foreign Financial Institution

¹ Under the US IGA and in the U.S. Internal Revenue Code, Specified US Person does not include: An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37); The United States or any of its agencies or instrumentalities; A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities; A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i); A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i); A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state; A real estate investment trust; A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940; A common trust fund as defined in section 584(a); A bank as defined in section 581; A broker; A trust exempt from tax under section 664 or described in section 4947; or A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Identity Verification Form

3.3 If the entity is **not a Foreign Financial Institution**, please confirm the Entity's FATCA status below:

- a) The Entity is an *Exempt Beneficial Owner*² Indicate status: _____
- b) The Entity is an *Active Non-Financial Foreign Entity*³ (Indicate qualifying criteria – see Exhibit A)

- c) The Entity is a *Direct Reporting NFFE*⁴. Please provide the entity's GIIN: _____
- d) The entity is *Sponsored Direct Reporting NFFE*⁵. Please provide the Sponsoring Entity's name and GIIN

Sponsoring Entity's Name: _____

Sponsoring Entity's GIIN: _____

Sponsored Entity's GIIN: _____

- (e) The entity is a *Passive Non-Financial Foreign Entity*⁶.

If you have ticked 3.3(c) (Passive Non-Financial Foreign Entity), please complete either i. or ii. below:

- i. Indicate the full name, address, and tax reference type and number of any substantial U.S Owners.
If the entity has chosen to use the definition of "Substantial U.S Owner" from the U.S Treasury Regulations in lieu of the definition of "controlling Person" as permitted under Article 4(7) of the Agreement between the government of the Cayman Islands and the Government of the United States of America to improve International Tax Compliance and to implement FATCA, please complete the table below providing details of any substantial U.S Owners.⁷

Note: The decision to utilise the definition of "Substantial U.S Owner" in lieu of Controlling Person is only permitted with respect to Part II: US IGA.

| Full Name | Full residence address | Tax Reference type and number |
|-----------|------------------------|-------------------------------|
| | | |
| | | |
| | | |

- ii. Alternatively, if you wish to use the Controlling Person definition as per the CRS definition in Exhibit B, then please complete the following:

Please indicate the name of the *Controlling Person(s)*⁸

| Full Name of any Controlling Person(s) |
|--|
| |
| |
| |

Please complete Part IV below providing details of any ultimate Controlling Persons who are natural persons.

² Exempt Beneficial Owner: means any of the entities listed as such in Annex II.I of the US IGA or Section 1.1471-6 or 1.1471-6T of the US Treasury Regulations. See additional notes in Exhibit A.

³ See definition of Active Non-Financial Foreign Entity in Exhibit A

⁴ See US Treasury FATCA Regulations, 26 CFR 1.1472-1(c)(3)

⁵ See US Treasury FATCA Regulations, 26 CFR 1.1472-1 (c)(5)

⁶ See definition of Passive Non-Financial Foreign Entity in Exhibit A

⁷ See definition of Substantial U.S Owner(s) in Exhibit A

⁸ See definition of Controlling Person in Exhibit A

Identity Verification Form

PART III: Common Reporting Standard

Section 4: Declaration of All Tax Residency [repeat any residences indicated in Part II, Section 2 (US)]

Please indicate the Entity's place of tax residence (if resident in more than one jurisdiction please detail all jurisdictions and associated tax reference number type and number). For the purposes of the Common Reporting Standards (CRS), all matters in connection with residence are determined in accordance with the CRS and its Commentaries. If an Entity has no residence for tax purposes, please indicate the jurisdiction in which its place of effective management is situated. Please indicate not applicable if jurisdiction does not issue or you are unable to procure a tax reference number or functional equivalent, and indicate the reason below.

| Jurisdiction of tax residency | Tax reference number type | Tax reference number (e.g. TIN) |
|-------------------------------|---------------------------|---------------------------------|
| | | |
| | | |

If applicable, please specify the reason for non-availability of a tax reference number:

Section 5: CRS Classification

Provide your CRS classification by checking the corresponding box(es). Note that CRS classification does not necessarily coincide with your classification for US purposes.

5.1 If the entity is a *Financial Institution*⁹, please tick this box and specify the type of Financial Institution (a), (b) or (c) below¹⁰:

(a) Reporting Financial Institution under CRS. (Please note that this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the entity is a Financial Institution in a Non-Participating Jurisdiction¹¹ under CRS proceed to 5.1 (c).

OR

(b) Non-Reporting Financial Institution under CRS. Please note that this classification only applies to a Financial Institution in a CRS Participating Jurisdiction. If the Entity is a Financial Institution in a Non-Participating Jurisdiction under CRS, proceed to 5.1 (c). Specify the type of Non-Reporting Institution below:

- Governmental Entity
- International Organization
- Central Bank
- Broad Participation Retirement Fund
- Narrow Participation Retirement Fund
- Pension Fund of a Governmental Entity, International Organization, or Central Bank
- Exempt Collective Investment Vehicle
- Trust whose trustee reports all required information with respect to all CRS Reportable Accounts
- Qualified Credit Card Issuer
- Other Entity defined under the domestic law as low risk of being used to evade tax.

Specify the type provided in the domestic law: _____

OR

(c) Financial Institution resident in a Non-Participating Jurisdiction under CRS. Specify the type of Financial Institution resident in a Non-Participating Jurisdiction below :

i. Investment Entity and managed by another Financial where a controlling ownership interest is held (directly or indirectly) by a company listed on a stock exchange and subject to disclosure requirements or is a majority owned subsidiary of such a company.

ii. Investment entity managed by another Financial Institution (other than i. above)

⁹ See definition of *Financial Institution* in Exhibit C.

¹⁰ Where the Entity is resident in a Participating Jurisdiction, use the term as defined under the CRS regime in that Jurisdiction. Where the entity

¹¹ See definition of Non-Participating Jurisdiction in Exhibit B.

Identity Verification Form

Note: If you are either

- a- A widely-held, regulated Collective Investment Vehicle (CIV) established as a Trust; or
- b- A pension fund established as a Trust,

You may apply the controlling Persons test of a legal person as per the Controlling Person definition in exhibit B, and where simplified due diligence procedures are permitted to be applied by the Financial Institution under the applicable AML regime¹³ in relation to the Account Holder and its Controlling Persons, no further information is required.

If you have ticked the box 5.1 (c) ii, and neither of the exemptions under (a) and (b) above applies, please indicate the name of the Controlling Person(s) in the table below.

| Full Name of any Controlling Person(s) | <i>(must not be left</i> |
|--|--------------------------|
| | <i>blank)</i> |
| | |
| | |

Please also complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons.

- iii. Other Investment entity (other than i. or ii). Above; or
- iv. Other Financial Institution, including a Depository Financial Institution, Custodial Institution, or Specified Insurance Company.

5.2 If the entity is an *Active Non-Financial Entity* ("NFE") please tick this box and specify the type of Active NFE below:

- Corporation that is regularly traded or a related entity of a regularly traded corporation.
Provide the name of the stock exchange where traded: _____
If you are a related entity of a regularly traded corporation, provide the name of the regularly traded corporation: _____
- Governmental Entity, International Organization, a Central Bank, or an Entity wholly owned by one or more of the foregoing
- Other Active Non-Financial Foreign Entity. Indicate qualifying criteria (see Exhibit B):

5.3 If the entity is a *Passive Non-Financial Entity* please tick this box (definition Exhibit B)

If you have ticked this box please indicate the name of the *Controlling Person(s)*. Please refer to the definition of Controlling Person in Exhibit B.

| Full Name of any Controlling Person(s) | <i>(must not be left blank)</i> |
|--|---------------------------------|
| | <i>blank)</i> |
| | |
| | |

Please complete Part IV below providing further details of any ultimate Controlling Persons who are natural persons

¹³ Please contact the Financial Institution to confirm whether simplified due diligence procedures under the Cayman Islands AML regime may apply to you as and Account holder

Identity Verification Form

Entity Declaration and Undertakings

I/We declare (as an authorised signatory of the Entity) that the information provided in this form is, to the best of my/our knowledge and belief, accurate and complete. I/We undertake to advise the recipient promptly and provide an updated Self-Certification form within 30 days where any change in circumstances occurs, which causes any of the information contained in this form to be inaccurate or incomplete. Where legally obliged to do so, I/we hereby consent to the recipient sharing this information with the relevant tax information authorities.

Authorised Signature: _____ Authorised Signature: _____

Position/Title: _____ Position/Title: _____

Date: (dd/mm/yyyy): _____ Date:(dd/mm/yyyy): _____

PART IV: Controlling Persons

(please complete for each Controlling Person)

Section 6 – Identification of a Controlling Person

6.1 Name of Controlling Person:

Family Name or Surname(s): _____

First or Given Name: _____

Middle Name(s): _____

6.2 Current Residence Address:

Line 1 (e.g. House/Apt/Suite Name, Number, Street) _____

Line 2 (e.g. Town/City/Province/County/State) _____

Country: _____

Postal Code/ZIP Code: _____

6.3 Mailing Address: *(please complete if different from 8.2)*

Line 1 (e.g. House/Apt/Suite Name, Number, Street) _____

Line 2 (e.g. Town/City/Province/County/State) _____

Country: _____

Postal Code/ZIP code: _____

6.4 Date of birth (dd/mm/yyyy) _____

6.5 Place of birth

Town or City of Birth _____

Country of Birth _____

Identity Verification Form

6.6 Please enter the legal name of the relevant entity Account Holder(s) of which you are a Controlling Person

Legal name of Entity 1 _____

Legal name of Entity 2 _____

Legal name of Entity 3 _____

Section 7 – Jurisdiction of Residence for Tax Purposes and related Taxpayer Reference Number or functional equivalent (“TIN”)

Please complete the following table indicating:

(i) where the Controlling Person is tax resident;

(ii) the Controlling Person’s TIN for each country indicated¹⁷; and,

(iii) if the Controlling Person is a tax resident in a country that is a Reportable Jurisdiction(s) then please also complete Section 10 “Type of Controlling Person”.

If the Controlling Person is tax resident in more than three countries please use a separate sheet

| | Jurisdiction of tax residency | Tax reference number type | Tax reference number (e.g. TIN) |
|---|-------------------------------|---------------------------|---------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |

If applicable, please specify the reason for non-availability of a tax reference number:

Section 8 – Type of Controlling Person

(Please only complete this section if you are tax resident in one or more Reportable Jurisdictions)

| Please provide the Controlling Person's Status by ticking the appropriate box. | Entity 1 | Entity 2 | Entity 3 |
|--|----------|----------|----------|
| a. Controlling Person of a legal person – <i>control by ownership</i> | | | |
| b. Controlling Person of a legal person – <i>control by other means</i> | | | |
| c. Controlling Person of a legal person – <i>senior managing official</i> | | | |
| d. Controlling Person of a trust – <i>settlor</i> | | | |
| e. Controlling Person of a trust – <i>trustee</i> | | | |
| f. Controlling Person of a trust – <i>protector</i> | | | |
| g. Controlling Person of a trust – <i>beneficiary</i> | | | |
| h. Controlling Person of a trust – <i>other</i> | | | |
| i. Controlling Person of a legal arrangement (non-trust) – <i>settlor-equivalent</i> | | | |

¹⁷ The Controlling Person’s TIN is not required to be collected if the Controlling Person is not a Reportable Jurisdiction Person

Identity Verification Form

| Please provide the Controlling Person's Status by ticking the appropriate box. | Entity 1 | Entity 2 | Entity 3 |
|--|----------|----------|----------|
| j. Controlling Person of a legal arrangement (non-trust) – <i>trustee-equivalent</i> | | | |
| k. Controlling Person of a legal arrangement (non-trust) – <i>protector-equivalent</i> | | | |
| l. Controlling Person of a legal arrangement (non-trust) – <i>beneficiary-equivalent</i> | | | |
| m. Controlling Person of a legal arrangement (non-trust) – <i>other-equivalent</i> | | | |

Controlling Person Declaration and Undertakings

- I acknowledge that the information contained in this form and information regarding the Controlling Person and any Reportable Account(s) may be reported to the tax authorities of the country in which this account(s) is/are maintained and exchanged with tax authorities of another country or countries in which [I/the Controlling Person] may be tax resident pursuant to international agreements to exchange financial account information.
- I certify that either (a) I am the Controlling Person, or am authorised to sign for the Controlling Person, of all account (s) held by the entity Account holder to which this form relates; or (b) I am authorised by the Account holder to make his declaration.
- I declare that all statements made in this declaration are, to the best of my knowledge and belief, correct and complete.
- I acknowledge that it is an offence to make a self-certification that is false in a material particular.
- I undertake to advise the recipient within 30 days of any change in circumstances which affects the tax residency status of the individual identified in Part IV of this form or causes the information contained herein to become incorrect, and to provide with a suitably updated self-certification and Declaration within 30 days of such change in circumstances.

Signature: _____

Print name: _____

Date: _____

Note: If you are not the Controlling Person and not authorised to sign the declaration on behalf of the Account Holder, please indicate in which capacity you are signing the form on behalf of the Controlling Person. If signing under a power of attorney or other equivalent written authorisation, on behalf of the Controlling Person, please also attach a certified copy of the Power of Attorney or written authorisation.

Capacity: _____

Identity Verification Form

EXHIBIT A

US IGA DEFINITIONS

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of this Agreement, and such other person is treated as holding the account. For purposes of the immediately preceding sentence, the term "Financial Institution" does not include a Financial Institution organized or incorporated in a U.S. Territory. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Foreign Entity means any NFFE which is a Non U.S. entity that meets any of the following criteria:

- (a) Less than 50 percent of the NFFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50 percent of the assets held by the NFFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- (b) The stock of the NFFE is regularly traded on an established securities market or the NFFE is a Related Entity of an Entity the stock of which is traded on an established securities market;
- (c) The NFFE is organized in a U.S. Territory and all of the owners of the payee are bona fide residents of that U.S. Territory;
- (d) The NFFE is a non-U.S. government, a government of a U.S. Territory, an international organization, a non-U.S. central bank of issue, or an Entity wholly owned by one or more of the foregoing;
- (e) substantially all of the activities of the NFFE consist of holding (in whole or in part) the outstanding stock of, and providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an NFFE shall not qualify for this status if the NFFE functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- (f) The NFFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution; provided, that the NFFE shall not qualify for this exception after the date that is 24 months after the date of the initial organization of the NFFE;
- (g) The NFFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganizing with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- (h) The NFFE primarily engages in financing and hedging transactions with or for Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- (i) The NFFE is an "excepted NFFE" as described in relevant U.S. Treasury Regulations; or
- (j) The NFFE meets all of the following requirements:
 - i) It is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organization, business league, chamber of commerce, labour organization, agricultural or horticultural organization, civic league or an organization operated exclusively for the promotion of social welfare;
 - ii) It is exempt from income tax in its country of residence;
 - iii) It has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) The applicable laws of the Entity's country of residence or the Entity's formation documents do not permit any income or assets of the Entity to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the Entity's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the Entity has purchased; and
 - v) The applicable laws of the Entity's country of residence or the Entity's formation documents require that, upon the

Identity Verification Form

Entity's liquidation or dissolution, all of its assets be distributed to a governmental entity or other non-profit organization, or escheat to the government of the Entity's jurisdiction of residence or any political subdivision thereof.

Code means the U.S Internal Revenue Code of 1986, as amended.

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons¹⁸:

- (a) The identity of the natural persons (if any - as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest¹⁹ in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Entity means a legal person or a legal arrangement such as a trust.

Exempt Beneficial Owners under the US IGA include Government entities, International Organisations, Central Bank, Broad Participation Retirement Funds, Narrow Participation Retirement Funds, Pension Funds of an Exempt Beneficial Owner, and Investment Entities wholly owned by Exempt Beneficial Owners. Please refer to the IGA for detailed definitions.

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) *Custodial Institution* means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) *Depository Institution* means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) *Investment Entity* means any entity that conducts as a business (or is managed by an entity that conducts as a business) one or more of the following activities or operations for or on behalf of a customer: (1) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading; (2) individual and collective portfolio management; or (3) otherwise investing, administering, or managing funds or money on behalf of other persons. The term Investment entity shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and
- (d) *Specified Insurance Company* means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

¹⁸ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

¹⁹ A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 10%).

Identity Verification Form

NFFE means any Non-U.S. Entity that is not a Financial Institution as defined in US FATCA.

Non-U.S. Entity means an Entity that is not a U.S. Person.

Passive Non-Financial Foreign Entity means any NFFE that is not an Active Non-Financial Foreign Entity.

Related Entity An entity is a *Related Entity* of another entity if either entity controls the other entity, or the two entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity. Notwithstanding the foregoing, either Party may treat an entity as not a related entity if the two entities are not members of the same affiliated group, as defined in Section 1471(e)(2) of the Code.

Specified U.S. Person means a U.S. Person other than:

- (a) a corporation the stock of which is regularly traded on established securities markets;
- (b) any corporation that is a member of the same expanded affiliated group;
- (c) the United States or any wholly owned agency or instrumentality thereof;
- (d) any State of the United States, any U.S. Territory, any political subdivision or wholly owned agency or instrumentality of any one or more of the foregoing;
- (e) any organization exempt from taxation under section 501 (a) of the Internal Revenue Code (the "Code") or certain individual retirement plans defined in section 7701(a)(37) of the Code ;
- (f) any bank as defined in section 581 of the Code;
- (g) any real estate investment trust as defined in section 856 of the Code;
- (h) any regulated investment company defined in section 851 of the Code or any entity registered with the U.S. Securities and Exchange Commission under the Investment Company Act of 1940;
- (i) any common trust fund as defined in section 584(a) of the Code;
- (j) any trust that is exempt from tax under section 664(c) of the Code or that is described in 4947(a)(1) of the Code;
- (k) a dealer in securities, commodities, or derivative financial instruments that is registered as such under the laws of the United States or any State;
- (l) a broker as defined in section 6045(c) of the Code; or
- (m) any tax-exempt trust under a plan that is described in section 403(b) or section 457(g) of the Code

Substantial U.S. Owner (as defined in Regulations section 1.1473 - 1(b)) means generally:

- (a) With respect to any foreign corporation, any specified U.S. Person that owns, directly or indirectly, more than 10 percent of the stock of such corporation (by vote or value);
- (b) With respect to any foreign partnership, any Specified U.S. Person that owns, directly or indirectly, more than 10 percent of the profits interests or capital interests in such partnership, and;
- (c) In the case of a trust (i) Any specified U.S. Persons treated as an owner of any portion of the trust under section 671 through 679 of the IRC; and (ii) and specified U.S. Persons that holds, directly or indirectly, more than 10 percent of the beneficial interests of the trust.

U.S. Person means a U.S. citizen or resident individual, a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, a trust if (i) a court within the United States would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (ii) one or more U.S. persons have the authority to control all substantial decisions of the trust, or an estate of a decedent that is a citizen or resident of the United States. Refer to the U.S. Internal Revenue Code for further interpretation.

Identity Verification Form

EXHIBIT B

CRS DEFINITIONS

Account Holder means the person listed or identified as the holder of a Financial Account by the Financial Institution that maintains the account. A person, other than a Financial Institution, holding a Financial Account for the benefit or account of another person as agent, custodian, nominee, signatory, investment advisor, or intermediary, is not treated as holding the account for purposes of the Common Reporting Standard, and such other person is treated as holding the account. In the case of a Cash Value Insurance Contract or an Annuity Contract, the Account Holder is any person entitled to access the Cash Value or change the beneficiary of the contract. If no person can access the Cash Value or change the beneficiary, the Account Holder is any person named as the owner in the contract and any person with a vested entitlement to payment under the terms of the contract. Upon the maturity of a Cash Value Insurance Contract or an Annuity Contract, each person entitled to receive a payment under the contract is treated as an Account Holder.

Active Non-Financial Entity means any NFE that meets any of the following criteria:

- a) less than 50% of the NFE's gross income for the preceding calendar year or other appropriate reporting period is passive income and less than 50% of the assets held by the NFE during the preceding calendar year or other appropriate reporting period are assets that produce or are held for the production of passive income;
- b) the stock of the NFE is regularly traded on an established securities market or the NFE is a Related Entity of an Entity the stock of which is regularly traded on an established securities market;
- c) the NFE is a Governmental Entity, an International Organisation, a Central Bank, or an Entity wholly owned by one or more of the foregoing;
- d) substantially all of the activities of the NFE consist of holding (in whole or in part) the outstanding stock of, or providing financing and services to, one or more subsidiaries that engage in trades or businesses other than the business of a Financial Institution, except that an Entity does not qualify for this status if the Entity functions (or holds itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes;
- e) the NFE is not yet operating a business and has no prior operating history, but is investing capital into assets with the intent to operate a business other than that of a Financial Institution, provided that the NFE does not qualify for this exception after the date that is 24 months after the date of the initial organisation of the NFE;
- f) the NFE was not a Financial Institution in the past five years, and is in the process of liquidating its assets or is reorganising with the intent to continue or recommence operations in a business other than that of a Financial Institution;
- g) the NFE primarily engages in financing and hedging transactions with, or for, Related Entities that are not Financial Institutions, and does not provide financing or hedging services to any Entity that is not a Related Entity, provided that the group of any such Related Entities is primarily engaged in a business other than that of a Financial Institution; or
- h) the NFE meets all of the following requirements:
 - i) it is established and operated in its jurisdiction of residence exclusively for religious, charitable, scientific, artistic, cultural, athletic, or educational purposes; or it is established and operated in its jurisdiction of residence and it is a professional organisation, business league, chamber of commerce, labour organisation, agricultural or horticultural organisation, civic league or an organisation operated exclusively for the promotion of social welfare;
 - ii) it is exempt from income tax in its jurisdiction of residence;
 - iii) it has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - iv) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents do not permit any income or assets of the NFE to be distributed to, or applied for the benefit of, a private person or non-charitable Entity other than pursuant to the conduct of the NFE's charitable activities, or as payment of reasonable compensation for services rendered, or as payment representing the fair market value of property which the NFE has purchased; and
 - v) the applicable laws of the NFE's jurisdiction of residence or the NFE's formation documents require that, upon the NFE's liquidation or dissolution, all of its assets be distributed to a Governmental Entity or other non-profit organisation, or escheat to the government of the NFE's jurisdiction of residence or any political subdivision thereof.

Identity Verification Form

Controlling Person means the natural persons who exercise direct or indirect control over an entity. In the case of a trust, such term means the settlor(s), the trustees(s), the protector(s) (if any), the beneficiary(ies) or class(es) of beneficiaries, and any other natural person(s) exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term 'Controlling Persons' shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations ("FATF").

FATF Recommendations on Controlling Persons:

Identify the beneficial owners of the customer and take reasonable measures to verify the identity of such persons, through the following information. For legal persons²⁰:

- (a) The identity of the natural persons (if any – as ownership interests can be so diversified that there are no natural persons (whether acting alone or together) exercising control of the legal person or arrangement through ownership) who ultimately have a controlling ownership interest²¹ in a legal person; and
- (b) to the extent that there is doubt under (a) as to whether the person(s) with the controlling ownership interest are the beneficial owner(s) or where no natural person exerts control through ownership interests, the identity of the natural persons (if any) exercising control of the legal person or arrangement through other means.
- (c) Where no natural person is identified under (a) or (b) above, financial institutions should identify and take reasonable measures to verify the identity of the relevant natural person who holds the position of senior managing official.

Financial Institution means a Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company, where:

- (a) **Custodial Institution** means any entity that holds, as a substantial portion of its business, financial assets for the account of others. An entity holds financial assets for the account of others as a substantial portion of its business if the entity's gross income attributable to the holding of financial assets and related financial services equals or exceeds 20 percent of the Entity's gross income during the shorter of: (i) the three-year period that ends on 31 December (or the final day of a non-calendar year accounting period) prior to the year in which the determination is being made; or (ii) the period during which the entity has been in existence;
- (b) **Depository Institution** means any entity that accepts deposits in the ordinary course of a banking or similar business;
- (c) **Investment Entity** means any entity :
 - (A) that primarily conducts as a business one or more of the following activities or operations for or on behalf of a customer:
 - i) trading in money market instruments (cheques, bills, certificates of deposit, derivatives, etc.); foreign exchange; exchange, interest rate and index instruments; transferable securities; or commodity futures trading;
 - ii) individual and collective portfolio management; or
 - iii) otherwise investing, administering, or managing Financial Assets or money on behalf of other persons; or
 - (B) the gross income of which is primarily attributable to investing, reinvesting, or trading in Financial Assets, if the entity is managed by another entity that is a Depository Institution, a Custodial Institution, a Specified Insurance Company, or an Investment Entity described in limb (A) of this definition.

An entity is treated as primarily conducting as a business one or more of the activities described in limb (A), or an entity's gross income is primarily attributable to investing, reinvesting, or trading in Financial Assets for purposes of limb (B) if the entity's gross income attributable to the relevant activities equals or exceeds 50% of the entity's gross income during the shorter of: (i) the three-year period ending on 31 December of the year preceding the year in which the determination is made; or (ii) the period during which the entity has been in existence. The term "Investment Entity" does not include an entity that is an Active Non-Financial Foreign Entity because it meets any of the criteria in subparagraphs d) through (g) of the definition of Active NFE.

The preceding paragraph shall be interpreted in a manner consistent with similar language set forth in the definition of "financial institution" in the Financial Action Task Force Recommendations; and

- (d) **Specified Insurance Company** means any entity that is an insurance company (or the holding company of an insurance company) that issues, or is obligated to make payments with respect to, a Cash Value Insurance Contract or an Annuity Contract.

²⁰ Measures (a) to (b) are not alternative options, but are cascading measures, with each to be used where the previous measure has been applied and has not identified a beneficial owner.

²¹ A controlling ownership interest depends on the ownership structure of the company. It may be based on a threshold, e.g. any person owning more than a certain percentage of the company (e.g. 10%).

Identity Verification Form

Non-Financial Entity or *NFE* means any Entity that is not a Financial Institution.

Non-Participating Jurisdiction means a jurisdiction that is not a Participating Jurisdiction.

Non-Reporting Financial Institution means any Financial Institution that is:

- (a) a Governmental Entity, International Organisation or Central Bank, other than with respect to a payment that is derived from an obligation held in connection with a commercial financial activity of a type engaged in by a Specified Insurance Company, Custodial Institution, or Depository Institution;
- (b) a Broad Participation Retirement Fund; a Narrow Participation Retirement Fund; a Pension Fund of a Governmental Entity, International Organisation or Central Bank; or a Qualified Credit Card Issuer;
- (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B(1)(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of the Common Reporting Standard;
- (d) an Exempt Collective Investment Vehicle; or
- (e) a trust to the extent that the trustee of the trust is a Reporting Financial Institution and reports all information required to be reported pursuant to Section I with respect to all Reportable Accounts of the trust.

Participating Jurisdiction means a jurisdiction (i) with which an agreement is in place pursuant to which it will provide the information specified in Section I (of the CRS), and (ii) which is identified in a published list.

Participating Jurisdiction Financial Institution means (i) any Financial Institution that is resident in a Participating Jurisdiction, but excludes any branch of that Financial Institution that is located outside such Participating Jurisdiction, and (ii) any branch of a Financial Institution that is not resident in a Participating Jurisdiction, if that branch is located in such Participating Jurisdiction.

Passive Non-Financial Entity means any: (i) Non-Financial Entity that is not an Active Non-Financial Entity; or (ii) an Investment Entity described in limb B (or subparagraph A(6)(b) of the Standard) of the definition of Investment Entity that is not a Participating Jurisdiction Financial Institution.

Related Entity means an entity related to another entity because (i) either entity controls the other entity; (ii) the two entities are under common control; or (iii) the two entities are Investment Entities described limb B of the definition of Investment Entity, are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

Identity Verification Form
